State of Alaska
Department of Labor and Workforce Development
Research and Analysis

Frequently Asked Questions

Why can't I use my NAICS code in Column 14?
The North American Industry Classification System (NAICS) identifies the primary activity of your business. The occupational code identifies the primary duties of the workers employed in your business. A single occupation, for example an accountant, is found in many different industries.

I use a payroll tax service. Will they report my firm's occupational and geographic codes?
Some payroll tax services will report this information. You will need to contact your tax service directly to arrange for them to report your occupational and geographic codes when they file your quarterly unemployment contribution report.

I found the job title for one of my workers, but the duties described are different from the duties the worker actually performs. Why is that?
The job titles that you use to identify occupations within your business may not be the same as the ones used in this manual. If your job title does not match the description of duties, scan nearby codes to find a better match or try an alternative job title.

Why are there no supervisors listed for most professional occupations?
Supervisors of professional and technical workers are classified with the workers they supervise. Similarly, supervisors, team leaders, and lead workers of sales, service and production workers who spend at least 20 percent of their time performing work similar to the workers they supervise are classified with those workers. Those who spend more than 80 percent of their time in supervisory activities are coded separately from the people they supervise. If no separate category is indicated, code the supervisor with the workers they oversee. The key here is the amount of time spent in direct supervision versus the time spent performing tasks similar to the supervised workers.

Where do I code a Consultant?
Consultants are coded with the occupation they perform, for example, a Computer Systems Consultant is reported as a Computer Systems Analyst (15-1121). General business consultants are reported as Management Analysts (13-1111).

Do I have to use a code or can I just write my employee's title in Column 14?
When filing a paper return, a descriptive occupational title is acceptable. We encourage you to use codes, however, because you know the duties of your employees and can therefore assign the most accurate codes. Titles that you report are converted to codes in our office by people who may know very little about your particular industry. If you choose to submit a title, please help improve our accuracy by being as descriptive and complete a possible. For example, Clerk is not descriptive enough because there are 26 different occupation codes for clerks. You need to list the type of clerk, such as Accounting Clerk or Payroll and Timekeeping Clerk. Online filing requires submission of a six-digit occupational code.

What if my employee does two different jobs?
An occupation that combines two different activities is reported with the code for the occupation that requires the highest level of skill or education. If the skill levels are the same, report the occupation in which the employee spends the most time. For employees who change jobs during the quarter

because of transfers, promotions, demotions, or reclassifications, report only their last occupation.

Where will I find a carpenter's apprentice?
All apprentice workers, including student teachers, are classified with the appropriate skilled trade occupation. In this case, the apprentice is coded the same as a carpenter (47-2031).

How do I code an employee who assists another employee?
Identify aides, helpers, and laborers separately if they are not training for the occupation in which they are helping, or if their work is truly different. Code apprentices, student teachers, and trainees in the occupation for which they are training. If the assistant has job duties different from the occupation they support, such as Dental Assistant, code the employee separately. If the assistant's duties are similar to the occupation they support, such as Assistant Manager, classify the assistant in the same category as the manager.

My employee didn't actually work during the quarter. We paid an after-season bonus. What code do I use?
If the employee did not work during the reported quarter, but wages were paid for any reason, enter code "888888" in Column 13. Record "00" in Column 14 to indicate that the employee did not work. In this case, the employee's actual place of work is not reported.

My employee only works part-time. Does that change the occupation code I use?
No. Part-time employees are reported in the occupation that they perform, regardless of the number of hours they work.

Why do I have to supply a geographic code? You know the address of my company?
Often employees work in locations other than the home office of the employer. The geographic code should indicate the location where the employee actually performed work during the quarter.

I'm in California. My company has employees working in Alaska, but I don't know what they do or where they are.
This is best handled by consulting with your firm's manager or supervisor in Alaska.

My employee travels statewide. What is the correct geographic code?
Choose the code for the location in which the employee spends the most time.

I have a question about my tax rate. Can you help me with that?
Sorry, the Occupational Database Unit deals only with occupation and geographic coding. For questions about your tax rate or other parts of Form TQ01, you should contact an Employment Security Tax Specialist at (907) 465-2757 or toll-free from Alaska or Canada at (888) 448-3527.

What if I still have questions or can't find the proper code for an employee?
If you don't find the answer to your question here, the staff of the Occupational Database Unit can help you choose an occupational or geographic code to complete your Contribution Report.